

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF NORTH DAKOTA**

In re:

Jointly Administered

EPIC Companies Midwest, LLC,
EPIC Companies Midwest 2023, LLC,
EPIC Employee, LLC,
EOLA Capital, LLC, and
EC West Fargo, LLC,

Bankruptcy No. 24-30281
Bankruptcy No. 24-30282
Bankruptcy No. 24-30283
Bankruptcy No. 24-30284
Bankruptcy No. 24-30285

Debtors.

Chapter 11

**DEBTORS' APPLICATION FOR ENTRY OF AN ORDER AUTHORIZING THE
EMPLOYMENT OF CREATIVE PLANNING, LLC AS TAX ACCOUNTANT FOR
THE DEBTORS**

The above-captioned debtors-in-possession (the “Debtors”) file this application (the “Application”) for the entry of an order (the “Order”) authorizing the Debtors to employ Creative Planning, LLC (“Creative Planning”) as the tax accountant to the Debtors. In support of this Application, the Debtors submit the declaration of Jason Primus (“Primus Declaration”), which is attached as **Exhibit A**. In further support of this Application, the Debtors respectfully state as follows:

JURISDICTION AND VENUE

1. This Court has jurisdiction over this Application pursuant to 28 U.S.C. §§ 157 and 1334 and Fed. R. Bankr. P. 5005. This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409. The petitions commencing these Chapter 11 cases were filed on July 8, 2024 (the “Petition Date”). The cases are currently pending before this Court.

2. This Application arises under 11 U.S.C. § 327 and Fed. R. Bankr. P. 2014. This Application is filed under Local Rule 9013-1. Notice of this Application is provided pursuant to

the Federal Rules of Bankruptcy Procedure and the Notice and Service Requirements adopted pursuant to Local Rule 2002-1.

BACKGROUND

3. On the Petition Date, the Debtors filed voluntary petitions for relief pursuant to Chapter 11 of Title 11 of the United States Code. The Debtors continue to operate their businesses as debtors in possession pursuant to 11 U.S.C. §§ 1107(a) and 1108. There is presently no pending request or motion for the appointment of a trustee or examiner.

4. The Debtors require immediate assistance in completing their federal and North Dakota income tax returns. As part of the tax return process, the Debtors will be providing K-1s to their various individual investors.

RELIEF REQUESTED

5. The Debtors seek an order authorizing the employment of Creative Planning to provide necessary tax accounting services for the Debtors, including preparing federal and North Dakota income tax returns and consulting on questions related to the tax treatment of debt modifications, debt cancellations, and debt forgiveness and restructuring.

CREATIVE PLANNING'S QUALIFICATIONS

6. Creative Planning is an experienced wealth management and financial advisory firm. As part of its broad range of services, Creative Planning provides comprehensive tax services to help business owners, executives, and individuals identify immediate and potential tax opportunities and concerns. *See, e.g., Business Tax*, Creative Planning, <https://creativeplanning.com/services/business/business-tax-bergankdv/> (last accessed Apr. 3, 2025).

7. The Debtors will be principally working with Jason Primas, who is a Certified Public Accountant.

SERVICES TO BE PREFORMED

8. The services to be rendered by Creative Planning include the following:

- Preparing 2024 federal and North Dakota income tax returns for each of the five Debtors; and
- Consulting services including consulting/advising on questions related to the tax treatment of debt modifications, debt cancellations, debt forgiveness and restructuring.

9. It is necessary that the Debtors employ Creative Planning to render the foregoing professional services because, if the Debtors are unable to employ Creative Planning as their tax accountant, the Debtors and their creditors will be prejudiced because the Debtors will be unable to avail themselves of the services of experienced and knowledgeable professionals they deem best suited to serve their needs.

10. The Debtors believe that the services provided by Creative Planning will not duplicate the services that other professionals will be providing to the Debtors in these cases, but the Debtors acknowledge that some overlap may be necessary due to Fredrikson & Byron P.A.'s knowledge and experience. All of the Debtors' professionals, including Creative Planning and Fredrikson & Byron P.A., will use reasonable efforts to coordinate with the Debtors and other professionals to avoid the unnecessary duplication of services.

11. Creative Planning's employment is necessary and in the best interests of the Debtors and the Debtors' estates.

PROFESSIONAL COMPENSATION

12. The Debtors have reviewed the Primas Declaration and believe that, except as disclosed in the Primus Declaration, Creative Planning does not hold or represent any interest adverse to the Debtors or the Debtors' estates with respect to the matters for which Creative Planning will provide services.

13. Creative Planning will charge an hourly rate for its tax services to the Debtors. The hourly rates for these services will range from \$130 to \$450 per hour. These rates are commensurate with the degree of responsibility involved, the experience level of the personnel assigned to the engagement, and the level of the services provided.

14. A true and correct copy of the engagement letters are attached hereto as **Exhibit B** and are incorporated herein.

15. Pursuant to Fed. R. Bankr. P. 2016(b), Creative Planning has neither shared nor agreed to share: (a) any compensation it may receive with another party or person, other than with the principal and regular employees of Creative Planning; or (b) any compensation another person or party has received or may receive.

16. As of the Petition Date, the Debtors did not owe Creative Planning any amounts for tax or accounting services rendered before the Petition Date.

CREATIVE PLANNING'S DISINTERESTEDNESS

17. The Debtors have reviewed the Primus Declaration and believe the professionals selected do not represent any other entity in connection with these cases, do not hold or represent any interest adverse to the estates, and are disinterested under 11 U.S.C. § 327. In the event the United States Trustee, the Court, or other party asserts or is concerned that Creative Planning is not disinterested, the Debtors request that a hearing be scheduled.

18. Creative Planning will review its files periodically during the pendency of these Chapter 11 cases to ensure that no conflicts or other disqualifying circumstances exist or arise. If any new or relevant facts or relationships are discovered or arise, Creative Planning will use reasonable efforts to identify such further developments and will promptly file a supplemental declaration, as required by Fed. R. Bankr. P. 2014(a).

19. The Debtors waive any conflicts disclosed in the Primas Declaration.

SUPPORTING AUTHORITY

20. The Debtors seek to employ Creative Planning as their tax accountant pursuant to 11 U.S.C. §§ 327(a) and 328(a). Section 327(a) provides that a debtor, subject to Court approval:

may employ one or more attorneys, accountants, appraisers, auctioneers, or other professional persons, that do not hold or represent an interest adverse to the estate, and that are disinterested persons, to represent or assist the [debtor] in carrying out the [debtor]'s duties under this title.

11 U.S.C. § 327(a).

21. Section 328(a) provides that a debtor, subject to Court approval, “may employ . . . a professional person . . . on any reasonable terms and conditions of employment . . .” 11 U.S.C. § 328(a). Federal Rule of Bankruptcy Procedure 2014(a) requires that an application for retention include:

specific facts showing the necessity for the employment, the name of the [firm] to be employed, the reasons for the selection, the professional services to be rendered, any proposed arrangement for compensation, and, to the best of the applicant's knowledge, all of the [firm]'s connections with the debtor, creditors, any other party in interest, their respective attorneys and accountants, the United States Trustee, or any person employed in the office of the United States Trustee.

Fed. R. Bankr. P. 2014(a).

22. In accordance with Fed. R. Bankr. P. 2014(a), this Application and the Primas Declaration set forth: (a) the facts establishing the necessity for Creative Planning's employment;

(b) the reasons for the Debtors' selection of Creative Planning as its tax accountant; (c) the professional services to be provided; (d) the arrangements with respect to compensation and why such compensation is reasonable; and (e) to the best of the Debtors' knowledge, the nature and extent of Creative Planning's relationship with certain parties in interest in these matters.

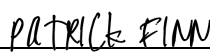
23. No previous application has been made for employment of a tax accountant.

CONCLUSION

WHEREFORE, the Debtors request entry of an order authorizing the employment of Creative Planning as the Debtors' tax accountant, and approving the terms and conditions contained in the engagement letters.

Dated: May 2, 2025

DocuSigned by:


Patrick Finn

Partner, Lighthouse Management Group, Inc.
Chief Restructuring Officer of the Debtors

EXHIBIT A

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF NORTH DAKOTA**

In re:

Jointly Administered

EPIC Companies Midwest, LLC,
EPIC Companies Midwest 2023, LLC,
EPIC Employee, LLC,
EOLA Capital, LLC, and
EC West Fargo, LLC,

Bankruptcy No. 24-30281
Bankruptcy No. 24-30282
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Bankruptcy No. 24-30284
Bankruptcy No. 24-30285

Debtors.

Chapter 11

**DECLARATION OF JASON PRIMUS IN SUPPORT OF THE DEBTORS'
APPLICATION FOR ENTRY OF AN ORDER AUTHORIZING THE EMPLOYMENT
OF CREATIVE PLANNING, LLC AS TAX ACCOUNTANT FOR THE DEBTORS**

I, Jason Primus, declare as follows:

1. I am a partner, director, and Certified Public Accountant at Creative Planning, LLC (“Creative Planning”).

2. I submit this Declaration in support of the Debtors’ Application for Entry for an Order Authorizing the Employment of Creative Planning as Tax Accountant for the Debtors. Except as otherwise noted, I have personal knowledge of the matters set forth herein.

3. No member of Creative Planning has ever been an officer or director of the above-captioned Debtors (the “Debtors”), and no member of Creative Planning is an insider of the Debtor.

4. Creative Planning completed a conflict check with the list of the Debtors, its members, and all of its creditors furnished by the Debtors as of April 2, 2025.

5. More specifically, Creative Planning compared the above-referenced list to its Creative Planning Business Services client listing in CCH Axcess Practice software. This comprises all of the clients of Creative Planning Business Services. Creative Planning did not compare to all Wealth Management or other divisions of Creative Planning, as those clients are

segregated and Creative Planning has no access to them. They are housed on a completely different system/software.

6. Using a data analytic software (TeamMate Analytics), Creative Planning ran a comparison of all parties on the above-referenced list against the entire client list for Creative Planning Business Services, using Levenshtein Fuzzy Matching. We ran the Levenshtein Fuzzy Matching on the entirety of each name and then isolated individuals' last names and ran the Levenshtein Fuzzy Matching on those last names also. We reviewed all potential matches, noting there were none, with the exception of EPIC Companies, which is on the conflict report spreadsheet and also our client list. The reason EPIC Companies is on both lists is because they were added as a client of March 26, 2025 for purposes of preparing the 2024 tax returns if approved.

7. Creative Planning is aware that the Debtors have other regular vendors that may or may not have small claims for which they have not billed the Debtors and, therefore, do not show up on the list of current creditors. Creative Planning will promptly supplement this Declaration in the future when, and if, other creditors become known.

8. There may be other persons within the scope of Fed. R. Bankr. P. 2014 that, unknown to me, Creative Planning has represented in particular matters in the past. We agree not to represent such persons who are creditors or other parties in interest in this case while representing the Debtors, without further disclosure, and we agree to disclose any connections within the meaning of Fed. R. Bankr. P. 2014 that we may discover subsequent to the execution of this Declaration.

9. Except as the Court may determine, Creative Planning does not hold or represent any interest adverse to the estate, and Creative Planning is a “disinterested person,” within the meaning of 11 U.S.C. § 327(a).

10. Creative Planning agrees to act in the capacity of a tax accountant to the Debtors in these Chapter 11 cases, with compensation for such services as described in the engagement letters.

11. The Debtors will be the source of all payments to Creative Planning after approval by the Court.

12. Creative Planning has not shared or agreed to share with any other person, other than with members of its firm, any compensation paid or to be paid.

13. Creative Planning is aware of the conflict and disgorgement rules regarding representation of debtors in Chapter 11 cases and has the financial ability to return fees if the Court so orders at any point in the case.

14. Pursuant to 28 U.S.C. § 1746, I declare under penalty that the foregoing is true and correct to the best of my knowledge and belief.

Dated: May 2, 2025

/s/  CPA

Jason Primus, Partner, Director, & CPA
Creative Planning, LLC

EXHIBIT B



Engagement Agreement

TAX RETURN PREPARATION

This agreement is to confirm and summarize our understanding of the terms and objectives of our engagement and the nature and limitations of the services we will provide.

| Name | Address |
|--------------------------------|---|
| EPIC Companies Midwest LLC | c/o Lighthouse Management Group, Inc 900 Long Lake Road, Suite 180 New Brighton, MN 55112 |
| Contact Name | Agreement Date |
| | April 2, 2025 |
| Contact Email | |
| pfinn@lighthousemanagement.com | |

SUMMARY OF ENGAGEMENT TERMS

| Level of Service |
|---|
| Tax Return Preparation |
| Tax Returns |
| Federal and North Dakota Income Tax Returns and related consulting services, including consulting/advising on questions related to the tax treatment of debt modifications, debt cancellations, debt forgiveness and restructuring. |
| Tax Year End |
| For the year ended As of and for the year ended December 31, 2024 |
| Fees |
| Our fees for these services will be based in part upon the amount of time required at our standard billing rates, plus out-of-pocket expenses |



You have requested that we prepare your tax returns, as identified in the summary of engagement terms, based on information provided by you, which will include tax returns for the same states where the entity filed last year, as applicable, unless you notify us to the contrary or we determine and discuss the need to file additional state tax returns with you. If you would like us to prepare additional tax forms for you, please advise us so we can provide you with a revised engagement agreement. We encourage you to ask questions concerning any items affecting your tax returns which you do not understand or which you feel have a bearing on your tax returns, as you are responsible for any adverse determination by taxing authorities, along with any penalties and interest assessed.

If the entity had a taxable presence in more than one state or jurisdiction, the entity, its owners, or related entities may be subject to income, sales, use, payroll, franchise tax and/or other filing or reporting requirements in that state or jurisdiction, depending on the particular facts, laws, and regulations in that state or jurisdiction. It is your responsibility to determine if assistance is needed in deciding whether the entity, its owners, or related entities may be liable for income, sales, use, payroll, franchise tax and/or other filing or reporting requirements in those states or jurisdictions.

Other filing and reporting requirements which you are responsible for include, but are not limited to, Beneficial Ownership Information (BOI) reporting required by the Corporate Transparency Act (CTA). You may request that we prepare this form or assist with this or any other filing or reporting. If you request our assistance with other filing or reporting and we accept the engagement, we will communicate with you regarding the scope of the additional services and the estimated fee. We will also issue a separate agreement covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this agreement.

We will perform the services in accordance with applicable professional standards, including the Statements on Standards for Tax Services issued by the American Institute of Certified Public Accountants. We will use our professional judgment and expertise to assist you given the tax guidance as currently promulgated at the time our tax preparation services are rendered. Subsequent developments issued by the applicable tax authorities may affect the information we have previously provided, and these effects may be material. Whenever we are aware that a potentially applicable tax law is unclear or that there are conflicting interpretations of the law by authorities (e.g., tax agencies and courts), we will share our knowledge and understanding of the possible positions that may be taken on your tax return. We will follow whatever position you request, as long as it is consistent with the codes and regulations and interpretations that have been promulgated. In the event, however, that you direct us to take a tax position that in our professional judgment will not meet the applicable laws and standards as promulgated, we reserve the right to stop work and shall not be liable for any damages that occur as a result of ceasing to render services.

Our engagement is limited to performing the following services:

- ◆ Prepare the tax returns identified on the summary of engagement terms. We are not responsible for tax returns not on the summary of engagement terms.
- ◆ Prepare any bookkeeping entries we find necessary in connection with preparation of the tax returns.
- ◆ Prepare any adjusting entries, as necessary.



- ◆ Unforeseen circumstances, complexities in the tax preparation process, or other factors may arise that could necessitate an extension of the filing deadline for your tax returns. If an extension is determined to be necessary, we will file the appropriate extensions for your tax returns. If you are filing Form 1065 or Form 1120S, an extension will be filed on your behalf to allow the ability to file a superseded tax return, if necessary.

This agreement does not cover the preparation of any financial statements, which, if we are to provide, will be covered under a separate agreement.

If, during our work, we discover information that affects prior-year tax returns, we will make you aware of the facts. However, we cannot be responsible for identifying all items that may affect prior-year tax returns. If you become aware of such information during the year, please contact us to discuss the best resolution of the issue. We will be happy to prepare appropriate amended tax returns as a separate engagement.

Our work in connection with the preparation of the tax returns does not include any procedures designed to discover defalcations or other irregularities, should any exist. The tax returns will be prepared solely from information provided to us without verification by us.

YOUR RESPONSIBILITIES

You are responsible for the safeguarding of assets, the proper recording of transactions in the books of accounts, the substantial accuracy of the financial records, and the full and accurate disclosure of all relevant facts affecting the tax returns. You also have final responsibility for the tax returns and, therefore, the appropriate officials should review the tax returns carefully before an authorized officer signs and files it.

You are responsible for assuming all management responsibilities, and for overseeing any services we provide by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience. In addition, you are responsible for evaluating the adequacy and results of the services performed and accepting responsibility for the results of such services.

We may provide you with a questionnaire or other document requesting specific information. Completing those forms will assist us in making sure you are well served. You represent that the information you are supplying to us is accurate and complete to the best of your knowledge and that you have disclosed to us all relevant facts affecting the tax returns. We will not verify the information you give us; however, we may ask for additional clarification of some information.

During our engagement, we may accumulate records containing data which should be reflected in your books and records. You will determine that all such data will be so reflected. Accordingly, you understand that our firm does not accept responsibility for hosting client information; therefore, you have the sole responsibility for ensuring you retain and maintain in your possession all your financial and non-financial information, data and records.

Our role is strictly limited to the engagement described in this agreement, and we offer no assurance as to the results or ultimate outcomes of this engagement or of any decisions that you may make based upon our communications with you. Your entity will be solely responsible for making all



decisions concerning the contents of our communications, for the adoption of any plans and for implementing any plans you may develop, including any that we may discuss with you.

AFFILIATES AND CLOSELY ALIGNED CPA FIRM

Creative Planning, LLC and its affiliates ("Creative Planning") and BerganKDV operate under an alternative practice structure in accordance with the AICPA Code of Professional Conduct and other applicable laws, regulations, and professional standards. Creative Planning, which is not a licensed CPA firm, provides professional (non-attest) services and is closely aligned with BerganKDV that provides audit and attest services to its clients. Pursuant to a services agreement with Creative Planning, BerganKDV leases professional and administrative staff, both of which are employed by Creative Planning, to support BerganKDV's performance of audit and attest engagements.

BerganKDV, an independent, separately governed and licensed CPA firm, may provide attest services which are not covered under this agreement. Creative Planning, its affiliates, and BerganKDV will share confidential client information with each other to assist in the performance of those services. Your acceptance and signing of this agreement are also your consent for Creative Planning, its affiliates, and BerganKDV to share your information to provide you those services.

OTHER SERVICES

We may provide other services and those services may not be fully covered under this agreement and will be billed separately under other agreements with you.

This agreement also covers tax planning and consulting services which we may provide to you throughout the year and subsequent to year end. We will base our tax analysis and conclusions on the information you provide to us, and we will not independently verify those facts. These planning and consulting services may not be included in our fees detailed in the summary of engagement terms and may be billed separately.

You may request that we perform additional services not contemplated by this agreement. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fee. We also may issue a separate agreement covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this agreement.

FEES

Our fees for these services are detailed in the summary of engagement terms. The fee estimate is based on anticipated cooperation from your personnel, the assumption that all requested information will be provided timely and accurately, and we will not encounter any significant or unusual circumstances which will affect the scope of our engagement, including unforeseen changes in operations or disruptions in providing our services. If significant additional time is necessary, our fees will be adjusted accordingly.

We commit staff and resources to your engagement at the time scheduled with you and your team. Failure to provide the required documentation and engagement support by the agreed upon due dates may result in an inconvenience fee of 25% of the base fee noted in the summary of engagement terms.



ENGAGEMENT ADMINISTRATION AND OTHER

The Internal Revenue Code and regulations impose preparation and disclosure standards with noncompliance penalties on both the preparer of tax returns and on the taxpayer. To avoid exposure to these penalties, it may be necessary in some cases to make certain disclosures to you and/or in the tax returns concerning positions taken on the tax returns that do not meet these standards. Accordingly, we will advise you if we identify such a situation and we will discuss those tax positions that may increase the risk of exposure to penalties and any recommended disclosures with you before completing the preparation of the tax returns. If we conclude that we are obligated to disclose a position and you refuse to permit the disclosure, we reserve the right to withdraw from the engagement. Likewise, where we disagree about the obligation to disclose a position, you also have a right to choose another professional to prepare your tax returns. In either event, you agree to compensate us for our services to the date of withdrawal. Our engagement with you will terminate upon our withdrawal.

The IRS permits you to authorize us to discuss, on a limited basis, aspects of your tax returns for one year after the tax return's due date. Your consent to such a discussion is evidenced by checking a box on the tax return. Unless you tell us otherwise, we will check that box authorizing the IRS to discuss your tax returns with us.

It is our policy to keep records related to this engagement for seven years. However, we do not keep any of your original records, so we will return those to you upon the completion of the engagement. When records are returned to you, it is your responsibility to retain and protect the records for possible future use, including potential examination by governmental or regulatory agencies. By signing this agreement, you acknowledge and agree that upon the expiration of the seven-year period, we are free to destroy our records related to this engagement.

Certain communications involving tax advice are privileged and not subject to disclosure to the IRS. By disclosing the contents of those communications to anyone, or by turning over information about those communications to the government, you, your employees, or agents may be waiving this privilege. To protect this right to privileged communication, please consult with us or your attorney prior to disclosing any information about our tax advice. Should you decide that it is appropriate for us to disclose any potentially privileged communication, you agree to provide us with written, advance authority to make that disclosure.

Should we receive any request for the disclosure of privileged information from any third-party, including a subpoena or IRS summons, we will notify you. In the event you direct us not to make the disclosure, you agree to hold us harmless from any expenses incurred in defending the privilege, including, by way of illustration only, our attorney's fees, court costs, outside adviser's costs, or penalties or fines imposed as a result of your asserting the privilege or your direction to us to assert the privilege.

The tax returns may be selected for review by the taxing authorities. In the event of an audit, you may be requested to produce documents, records, or other evidence to substantiate the items of income and deduction shown on a tax return. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of a tax examination, we will be available, upon request, to represent you. However, such additional services are not included in the fees for the preparation of the tax returns.



CONSENT AND DISCLOSURE

Internal Revenue Code Sections 6713 and 7216 require us to obtain your consent in order to disclose or use information that you provide to us.

By executing this engagement letter, you consent to us using your tax return information ("Tax Information") to send to you by any medium: firm newsletters, surveys, press releases, information concerning firm seminars and non-tax related services, and any other communication sent to some or all of the firm's clients. This consent is not conditioned on our providing services to you.

For the purpose of assisting us in preparing your tax returns, our firm may send your tax return information ("Tax Information") to our affiliates, related entities or subcontractors, which may be located outside of the United States. Our subcontractors include, CCH Inc ("CCH"), Xpitax Solutions Private LTD. ("Xpitax"), GR8 Deal Two, LLC ("GR8 Global") (a Kansas LLC) and its subsidiaries: GR8 Affinity Services LLP (an India LLP) and GR8 Affinity BPO, Inc. (a Philippines Corporation). You authorize that any and all information furnished to us for or in connection with the preparation of tax returns under this engagement letter may, be disclosed to our affiliates, related entities or subcontractors, which may be located outside the United States, engaged directly or indirectly in providing tax planning or preparation of tax returns. The taxpayer acknowledges that their tax return information may be disclosed to our affiliates, related entities or subcontractors located outside the United States.

Consent and disclosures under this section may consist of all tax information and shall be valid for three years from the date of this engagement letter. You acknowledge, by signing this engagement letter, that you have the right to consent to a disclosure of less than all tax information, but have decided, without coercion, that you consent to the disclosure of all tax information. If you wish, you may request a limited disclosure of tax information.

PROFESSIONAL SERVICES TERMS AND CONDITIONS

The parties agree that this Engagement Letter/Agreement incorporates the Professional Services Terms and Conditions (the "Terms") found [here](#), which will be provided in alternative formats upon request (collectively, the "Agreement"), all of which shall remain confidential between Client and Creative Planning. By signing this Engagement Letter/Agreement, Client acknowledges and agrees that Client has had an ample opportunity to review the terms contained in the Agreement. Client further agrees that Client has had the opportunity to obtain legal counsel and through Client's own determination, with or without counsel, accepts this Agreement.



The undersigned represent and warrant they are authorized signers for their respective organizations.

| Executed by Creative Planning Business Services: | Acknowledged and Accepted by: |
|--|-------------------------------|
| <i>Jason A. Primus</i> | |
| | Title: |
| | |



Engagement Agreement

TAX RETURN PREPARATION

This agreement is to confirm and summarize our understanding of the terms and objectives of our engagement and the nature and limitations of the services we will provide.

| Name | Address |
|---------------------------------|---|
| EPIC Companies Midwest 2023 LLC | c/o Lighthouse Management Group, Inc 900 Long Lake Road, Suite 180 New Brighton, MN 55112 |
| Contact Name | Agreement Date |
| | April 2, 2025 |
| Contact Email | |
| pfinn@lighthousemanagement.com | |

SUMMARY OF ENGAGEMENT TERMS

| Level of Service |
|---|
| Tax Return Preparation |
| Tax Returns |
| Federal and North Dakota Income Tax Returns and related consulting services, including consulting/advising on questions related to the tax treatment of debt modifications, debt cancellations, debt forgiveness and restructuring. |
| Tax Year End |
| For the year ended As of and for the year ended December 31, 2024 |
| Fees |
| Our fees for these services will be based in part upon the amount of time required at our standard billing rates, plus out-of-pocket expenses |



You have requested that we prepare your tax returns, as identified in the summary of engagement terms, based on information provided by you, which will include tax returns for the same states where the entity filed last year, as applicable, unless you notify us to the contrary or we determine and discuss the need to file additional state tax returns with you. If you would like us to prepare additional tax forms for you, please advise us so we can provide you with a revised engagement agreement. We encourage you to ask questions concerning any items affecting your tax returns which you do not understand or which you feel have a bearing on your tax returns, as you are responsible for any adverse determination by taxing authorities, along with any penalties and interest assessed.

If the entity had a taxable presence in more than one state or jurisdiction, the entity, its owners, or related entities may be subject to income, sales, use, payroll, franchise tax and/or other filing or reporting requirements in that state or jurisdiction, depending on the particular facts, laws, and regulations in that state or jurisdiction. It is your responsibility to determine if assistance is needed in deciding whether the entity, its owners, or related entities may be liable for income, sales, use, payroll, franchise tax and/or other filing or reporting requirements in those states or jurisdictions.

Other filing and reporting requirements which you are responsible for include, but are not limited to, Beneficial Ownership Information (BOI) reporting required by the Corporate Transparency Act (CTA). You may request that we prepare this form or assist with this or any other filing or reporting. If you request our assistance with other filing or reporting and we accept the engagement, we will communicate with you regarding the scope of the additional services and the estimated fee. We will also issue a separate agreement covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this agreement.

We will perform the services in accordance with applicable professional standards, including the Statements on Standards for Tax Services issued by the American Institute of Certified Public Accountants. We will use our professional judgment and expertise to assist you given the tax guidance as currently promulgated at the time our tax preparation services are rendered. Subsequent developments issued by the applicable tax authorities may affect the information we have previously provided, and these effects may be material. Whenever we are aware that a potentially applicable tax law is unclear or that there are conflicting interpretations of the law by authorities (e.g., tax agencies and courts), we will share our knowledge and understanding of the possible positions that may be taken on your tax return. We will follow whatever position you request, as long as it is consistent with the codes and regulations and interpretations that have been promulgated. In the event, however, that you direct us to take a tax position that in our professional judgment will not meet the applicable laws and standards as promulgated, we reserve the right to stop work and shall not be liable for any damages that occur as a result of ceasing to render services.

Our engagement is limited to performing the following services:

- ◆ Prepare the tax returns identified on the summary of engagement terms. We are not responsible for tax returns not on the summary of engagement terms.
- ◆ Prepare any bookkeeping entries we find necessary in connection with preparation of the tax returns.
- ◆ Prepare any adjusting entries, as necessary.



- ◆ Unforeseen circumstances, complexities in the tax preparation process, or other factors may arise that could necessitate an extension of the filing deadline for your tax returns. If an extension is determined to be necessary, we will file the appropriate extensions for your tax returns. If you are filing Form 1065 or Form 1120S, an extension will be filed on your behalf to allow the ability to file a superseded tax return, if necessary.

This agreement does not cover the preparation of any financial statements, which, if we are to provide, will be covered under a separate agreement.

If, during our work, we discover information that affects prior-year tax returns, we will make you aware of the facts. However, we cannot be responsible for identifying all items that may affect prior-year tax returns. If you become aware of such information during the year, please contact us to discuss the best resolution of the issue. We will be happy to prepare appropriate amended tax returns as a separate engagement.

Our work in connection with the preparation of the tax returns does not include any procedures designed to discover defalcations or other irregularities, should any exist. The tax returns will be prepared solely from information provided to us without verification by us.

YOUR RESPONSIBILITIES

You are responsible for the safeguarding of assets, the proper recording of transactions in the books of accounts, the substantial accuracy of the financial records, and the full and accurate disclosure of all relevant facts affecting the tax returns. You also have final responsibility for the tax returns and, therefore, the appropriate officials should review the tax returns carefully before an authorized officer signs and files it.

You are responsible for assuming all management responsibilities, and for overseeing any services we provide by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience. In addition, you are responsible for evaluating the adequacy and results of the services performed and accepting responsibility for the results of such services.

We may provide you with a questionnaire or other document requesting specific information. Completing those forms will assist us in making sure you are well served. You represent that the information you are supplying to us is accurate and complete to the best of your knowledge and that you have disclosed to us all relevant facts affecting the tax returns. We will not verify the information you give us; however, we may ask for additional clarification of some information.

During our engagement, we may accumulate records containing data which should be reflected in your books and records. You will determine that all such data will be so reflected. Accordingly, you understand that our firm does not accept responsibility for hosting client information; therefore, you have the sole responsibility for ensuring you retain and maintain in your possession all your financial and non-financial information, data and records.

Our role is strictly limited to the engagement described in this agreement, and we offer no assurance as to the results or ultimate outcomes of this engagement or of any decisions that you may make based upon our communications with you. Your entity will be solely responsible for making all



decisions concerning the contents of our communications, for the adoption of any plans and for implementing any plans you may develop, including any that we may discuss with you.

AFFILIATES AND CLOSELY ALIGNED CPA FIRM

Creative Planning, LLC and its affiliates ("Creative Planning") and BerganKDV operate under an alternative practice structure in accordance with the AICPA Code of Professional Conduct and other applicable laws, regulations, and professional standards. Creative Planning, which is not a licensed CPA firm, provides professional (non-attest) services and is closely aligned with BerganKDV that provides audit and attest services to its clients. Pursuant to a services agreement with Creative Planning, BerganKDV leases professional and administrative staff, both of which are employed by Creative Planning, to support BerganKDV's performance of audit and attest engagements.

BerganKDV, an independent, separately governed and licensed CPA firm, may provide attest services which are not covered under this agreement. Creative Planning, its affiliates, and BerganKDV will share confidential client information with each other to assist in the performance of those services. Your acceptance and signing of this agreement are also your consent for Creative Planning, its affiliates, and BerganKDV to share your information to provide you those services.

OTHER SERVICES

We may provide other services and those services may not be fully covered under this agreement and will be billed separately under other agreements with you.

This agreement also covers tax planning and consulting services which we may provide to you throughout the year and subsequent to year end. We will base our tax analysis and conclusions on the information you provide to us, and we will not independently verify those facts. These planning and consulting services may not be included in our fees detailed in the summary of engagement terms and may be billed separately.

You may request that we perform additional services not contemplated by this agreement. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fee. We also may issue a separate agreement covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this agreement.

FEES

Our fees for these services are detailed in the summary of engagement terms. The fee estimate is based on anticipated cooperation from your personnel, the assumption that all requested information will be provided timely and accurately, and we will not encounter any significant or unusual circumstances which will affect the scope of our engagement, including unforeseen changes in operations or disruptions in providing our services. If significant additional time is necessary, our fees will be adjusted accordingly.

We commit staff and resources to your engagement at the time scheduled with you and your team. Failure to provide the required documentation and engagement support by the agreed upon due dates may result in an inconvenience fee of 25% of the base fee noted in the summary of engagement terms.



ENGAGEMENT ADMINISTRATION AND OTHER

The Internal Revenue Code and regulations impose preparation and disclosure standards with noncompliance penalties on both the preparer of tax returns and on the taxpayer. To avoid exposure to these penalties, it may be necessary in some cases to make certain disclosures to you and/or in the tax returns concerning positions taken on the tax returns that do not meet these standards. Accordingly, we will advise you if we identify such a situation and we will discuss those tax positions that may increase the risk of exposure to penalties and any recommended disclosures with you before completing the preparation of the tax returns. If we conclude that we are obligated to disclose a position and you refuse to permit the disclosure, we reserve the right to withdraw from the engagement. Likewise, where we disagree about the obligation to disclose a position, you also have a right to choose another professional to prepare your tax returns. In either event, you agree to compensate us for our services to the date of withdrawal. Our engagement with you will terminate upon our withdrawal.

The IRS permits you to authorize us to discuss, on a limited basis, aspects of your tax returns for one year after the tax return's due date. Your consent to such a discussion is evidenced by checking a box on the tax return. Unless you tell us otherwise, we will check that box authorizing the IRS to discuss your tax returns with us.

It is our policy to keep records related to this engagement for seven years. However, we do not keep any of your original records, so we will return those to you upon the completion of the engagement. When records are returned to you, it is your responsibility to retain and protect the records for possible future use, including potential examination by governmental or regulatory agencies. By signing this agreement, you acknowledge and agree that upon the expiration of the seven-year period, we are free to destroy our records related to this engagement.

Certain communications involving tax advice are privileged and not subject to disclosure to the IRS. By disclosing the contents of those communications to anyone, or by turning over information about those communications to the government, you, your employees, or agents may be waiving this privilege. To protect this right to privileged communication, please consult with us or your attorney prior to disclosing any information about our tax advice. Should you decide that it is appropriate for us to disclose any potentially privileged communication, you agree to provide us with written, advance authority to make that disclosure.

Should we receive any request for the disclosure of privileged information from any third-party, including a subpoena or IRS summons, we will notify you. In the event you direct us not to make the disclosure, you agree to hold us harmless from any expenses incurred in defending the privilege, including, by way of illustration only, our attorney's fees, court costs, outside adviser's costs, or penalties or fines imposed as a result of your asserting the privilege or your direction to us to assert the privilege.

The tax returns may be selected for review by the taxing authorities. In the event of an audit, you may be requested to produce documents, records, or other evidence to substantiate the items of income and deduction shown on a tax return. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of a tax examination, we will be available, upon request, to represent you. However, such additional services are not included in the fees for the preparation of the tax returns.



CONSENT AND DISCLOSURE

Internal Revenue Code Sections 6713 and 7216 require us to obtain your consent in order to disclose or use information that you provide to us.

By executing this engagement letter, you consent to us using your tax return information ("Tax Information") to send to you by any medium: firm newsletters, surveys, press releases, information concerning firm seminars and non-tax related services, and any other communication sent to some or all of the firm's clients. This consent is not conditioned on our providing services to you.

For the purpose of assisting us in preparing your tax returns, our firm may send your tax return information ("Tax Information") to our affiliates, related entities or subcontractors, which may be located outside of the United States. Our subcontractors include, CCH Inc ("CCH"), Xpitax Solutions Private LTD. ("Xpitax"), GR8 Deal Two, LLC ("GR8 Global") (a Kansas LLC) and its subsidiaries: GR8 Affinity Services LLP (an India LLP) and GR8 Affinity BPO, Inc. (a Philippines Corporation). You authorize that any and all information furnished to us for or in connection with the preparation of tax returns under this engagement letter may, be disclosed to our affiliates, related entities or subcontractors, which may be located outside the United States, engaged directly or indirectly in providing tax planning or preparation of tax returns. The taxpayer acknowledges that their tax return information may be disclosed to our affiliates, related entities or subcontractors located outside the United States.

Consent and disclosures under this section may consist of all tax information and shall be valid for three years from the date of this engagement letter. You acknowledge, by signing this engagement letter, that you have the right to consent to a disclosure of less than all tax information, but have decided, without coercion, that you consent to the disclosure of all tax information. If you wish, you may request a limited disclosure of tax information.

PROFESSIONAL SERVICES TERMS AND CONDITIONS

The parties agree that this Engagement Letter/Agreement incorporates the Professional Services Terms and Conditions (the "Terms") found [here](#), which will be provided in alternative formats upon request (collectively, the "Agreement"), all of which shall remain confidential between Client and Creative Planning. By signing this Engagement Letter/Agreement, Client acknowledges and agrees that Client has had an ample opportunity to review the terms contained in the Agreement. Client further agrees that Client has had the opportunity to obtain legal counsel and through Client's own determination, with or without counsel, accepts this Agreement.



The undersigned represent and warrant they are authorized signers for their respective organizations.

| Executed by Creative Planning Business Services: | Acknowledged and Accepted by: |
|--|-------------------------------|
| <i>Jason A. Primus</i> | |
| | Title: |



Engagement Agreement

TAX RETURN PREPARATION

This agreement is to confirm and summarize our understanding of the terms and objectives of our engagement and the nature and limitations of the services we will provide.

| Name | Address |
|--------------------------------|---|
| EPIC Employee LLC | c/o Lighthouse Management Group, Inc 900 Long Lake Road, Suite 180 New Brighton, MN 55112 |
| Contact Name | Agreement Date |
| | April 2, 2025 |
| Contact Email | |
| pfinn@lighthousemanagement.com | |

SUMMARY OF ENGAGEMENT TERMS

| Level of Service |
|---|
| Tax Return Preparation |
| Tax Returns |
| Federal and North Dakota Income Tax Returns and related consulting services, including consulting/advising on questions related to the tax treatment of debt modifications, debt cancellations, debt forgiveness and restructuring. |
| Tax Year End |
| For the year ended As of and for the year ended December 31, 2024 |
| Fees |
| Our fees for these services will be based in part upon the amount of time required at our standard billing rates, plus out-of-pocket expenses |



You have requested that we prepare your tax returns, as identified in the summary of engagement terms, based on information provided by you, which will include tax returns for the same states where the entity filed last year, as applicable, unless you notify us to the contrary or we determine and discuss the need to file additional state tax returns with you. If you would like us to prepare additional tax forms for you, please advise us so we can provide you with a revised engagement agreement. We encourage you to ask questions concerning any items affecting your tax returns which you do not understand or which you feel have a bearing on your tax returns, as you are responsible for any adverse determination by taxing authorities, along with any penalties and interest assessed.

If the entity had a taxable presence in more than one state or jurisdiction, the entity, its owners, or related entities may be subject to income, sales, use, payroll, franchise tax and/or other filing or reporting requirements in that state or jurisdiction, depending on the particular facts, laws, and regulations in that state or jurisdiction. It is your responsibility to determine if assistance is needed in deciding whether the entity, its owners, or related entities may be liable for income, sales, use, payroll, franchise tax and/or other filing or reporting requirements in those states or jurisdictions.

Other filing and reporting requirements which you are responsible for include, but are not limited to, Beneficial Ownership Information (BOI) reporting required by the Corporate Transparency Act (CTA). You may request that we prepare this form or assist with this or any other filing or reporting. If you request our assistance with other filing or reporting and we accept the engagement, we will communicate with you regarding the scope of the additional services and the estimated fee. We will also issue a separate agreement covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this agreement.

We will perform the services in accordance with applicable professional standards, including the Statements on Standards for Tax Services issued by the American Institute of Certified Public Accountants. We will use our professional judgment and expertise to assist you given the tax guidance as currently promulgated at the time our tax preparation services are rendered. Subsequent developments issued by the applicable tax authorities may affect the information we have previously provided, and these effects may be material. Whenever we are aware that a potentially applicable tax law is unclear or that there are conflicting interpretations of the law by authorities (e.g., tax agencies and courts), we will share our knowledge and understanding of the possible positions that may be taken on your tax return. We will follow whatever position you request, as long as it is consistent with the codes and regulations and interpretations that have been promulgated. In the event, however, that you direct us to take a tax position that in our professional judgment will not meet the applicable laws and standards as promulgated, we reserve the right to stop work and shall not be liable for any damages that occur as a result of ceasing to render services.

Our engagement is limited to performing the following services:

- ◆ Prepare the tax returns identified on the summary of engagement terms. We are not responsible for tax returns not on the summary of engagement terms.
- ◆ Prepare any bookkeeping entries we find necessary in connection with preparation of the tax returns.
- ◆ Prepare any adjusting entries, as necessary.



- ◆ Unforeseen circumstances, complexities in the tax preparation process, or other factors may arise that could necessitate an extension of the filing deadline for your tax returns. If an extension is determined to be necessary, we will file the appropriate extensions for your tax returns. If you are filing Form 1065 or Form 1120S, an extension will be filed on your behalf to allow the ability to file a superseded tax return, if necessary.

This agreement does not cover the preparation of any financial statements, which, if we are to provide, will be covered under a separate agreement.

If, during our work, we discover information that affects prior-year tax returns, we will make you aware of the facts. However, we cannot be responsible for identifying all items that may affect prior-year tax returns. If you become aware of such information during the year, please contact us to discuss the best resolution of the issue. We will be happy to prepare appropriate amended tax returns as a separate engagement.

Our work in connection with the preparation of the tax returns does not include any procedures designed to discover defalcations or other irregularities, should any exist. The tax returns will be prepared solely from information provided to us without verification by us.

YOUR RESPONSIBILITIES

You are responsible for the safeguarding of assets, the proper recording of transactions in the books of accounts, the substantial accuracy of the financial records, and the full and accurate disclosure of all relevant facts affecting the tax returns. You also have final responsibility for the tax returns and, therefore, the appropriate officials should review the tax returns carefully before an authorized officer signs and files it.

You are responsible for assuming all management responsibilities, and for overseeing any services we provide by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience. In addition, you are responsible for evaluating the adequacy and results of the services performed and accepting responsibility for the results of such services.

We may provide you with a questionnaire or other document requesting specific information. Completing those forms will assist us in making sure you are well served. You represent that the information you are supplying to us is accurate and complete to the best of your knowledge and that you have disclosed to us all relevant facts affecting the tax returns. We will not verify the information you give us; however, we may ask for additional clarification of some information.

During our engagement, we may accumulate records containing data which should be reflected in your books and records. You will determine that all such data will be so reflected. Accordingly, you understand that our firm does not accept responsibility for hosting client information; therefore, you have the sole responsibility for ensuring you retain and maintain in your possession all your financial and non-financial information, data and records.

Our role is strictly limited to the engagement described in this agreement, and we offer no assurance as to the results or ultimate outcomes of this engagement or of any decisions that you may make based upon our communications with you. Your entity will be solely responsible for making all



decisions concerning the contents of our communications, for the adoption of any plans and for implementing any plans you may develop, including any that we may discuss with you.

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BerganKDV, an independent, separately governed and licensed CPA firm, may provide attest services which are not covered under this agreement. Creative Planning, its affiliates, and BerganKDV will share confidential client information with each other to assist in the performance of those services. Your acceptance and signing of this agreement are also your consent for Creative Planning, its affiliates, and BerganKDV to share your information to provide you those services.

OTHER SERVICES

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This agreement also covers tax planning and consulting services which we may provide to you throughout the year and subsequent to year end. We will base our tax analysis and conclusions on the information you provide to us, and we will not independently verify those facts. These planning and consulting services may not be included in our fees detailed in the summary of engagement terms and may be billed separately.

You may request that we perform additional services not contemplated by this agreement. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fee. We also may issue a separate agreement covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this agreement.

FEES

Our fees for these services are detailed in the summary of engagement terms. The fee estimate is based on anticipated cooperation from your personnel, the assumption that all requested information will be provided timely and accurately, and we will not encounter any significant or unusual circumstances which will affect the scope of our engagement, including unforeseen changes in operations or disruptions in providing our services. If significant additional time is necessary, our fees will be adjusted accordingly.

We commit staff and resources to your engagement at the time scheduled with you and your team. Failure to provide the required documentation and engagement support by the agreed upon due dates may result in an inconvenience fee of 25% of the base fee noted in the summary of engagement terms.



ENGAGEMENT ADMINISTRATION AND OTHER

The Internal Revenue Code and regulations impose preparation and disclosure standards with noncompliance penalties on both the preparer of tax returns and on the taxpayer. To avoid exposure to these penalties, it may be necessary in some cases to make certain disclosures to you and/or in the tax returns concerning positions taken on the tax returns that do not meet these standards. Accordingly, we will advise you if we identify such a situation and we will discuss those tax positions that may increase the risk of exposure to penalties and any recommended disclosures with you before completing the preparation of the tax returns. If we conclude that we are obligated to disclose a position and you refuse to permit the disclosure, we reserve the right to withdraw from the engagement. Likewise, where we disagree about the obligation to disclose a position, you also have a right to choose another professional to prepare your tax returns. In either event, you agree to compensate us for our services to the date of withdrawal. Our engagement with you will terminate upon our withdrawal.

The IRS permits you to authorize us to discuss, on a limited basis, aspects of your tax returns for one year after the tax return's due date. Your consent to such a discussion is evidenced by checking a box on the tax return. Unless you tell us otherwise, we will check that box authorizing the IRS to discuss your tax returns with us.

It is our policy to keep records related to this engagement for seven years. However, we do not keep any of your original records, so we will return those to you upon the completion of the engagement. When records are returned to you, it is your responsibility to retain and protect the records for possible future use, including potential examination by governmental or regulatory agencies. By signing this agreement, you acknowledge and agree that upon the expiration of the seven-year period, we are free to destroy our records related to this engagement.

Certain communications involving tax advice are privileged and not subject to disclosure to the IRS. By disclosing the contents of those communications to anyone, or by turning over information about those communications to the government, you, your employees, or agents may be waiving this privilege. To protect this right to privileged communication, please consult with us or your attorney prior to disclosing any information about our tax advice. Should you decide that it is appropriate for us to disclose any potentially privileged communication, you agree to provide us with written, advance authority to make that disclosure.

Should we receive any request for the disclosure of privileged information from any third-party, including a subpoena or IRS summons, we will notify you. In the event you direct us not to make the disclosure, you agree to hold us harmless from any expenses incurred in defending the privilege, including, by way of illustration only, our attorney's fees, court costs, outside adviser's costs, or penalties or fines imposed as a result of your asserting the privilege or your direction to us to assert the privilege.

The tax returns may be selected for review by the taxing authorities. In the event of an audit, you may be requested to produce documents, records, or other evidence to substantiate the items of income and deduction shown on a tax return. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of a tax examination, we will be available, upon request, to represent you. However, such additional services are not included in the fees for the preparation of the tax returns.



CONSENT AND DISCLOSURE

Internal Revenue Code Sections 6713 and 7216 require us to obtain your consent in order to disclose or use information that you provide to us.

By executing this engagement letter, you consent to us using your tax return information ("Tax Information") to send to you by any medium: firm newsletters, surveys, press releases, information concerning firm seminars and non-tax related services, and any other communication sent to some or all of the firm's clients. This consent is not conditioned on our providing services to you.

For the purpose of assisting us in preparing your tax returns, our firm may send your tax return information ("Tax Information") to our affiliates, related entities or subcontractors, which may be located outside of the United States. Our subcontractors include, CCH Inc ("CCH"), Xpitax Solutions Private LTD. ("Xpitax"), GR8 Deal Two, LLC ("GR8 Global") (a Kansas LLC) and its subsidiaries: GR8 Affinity Services LLP (an India LLP) and GR8 Affinity BPO, Inc. (a Philippines Corporation). You authorize that any and all information furnished to us for or in connection with the preparation of tax returns under this engagement letter may, be disclosed to our affiliates, related entities or subcontractors, which may be located outside the United States, engaged directly or indirectly in providing tax planning or preparation of tax returns. The taxpayer acknowledges that their tax return information may be disclosed to our affiliates, related entities or subcontractors located outside the United States.

Consent and disclosures under this section may consist of all tax information and shall be valid for three years from the date of this engagement letter. You acknowledge, by signing this engagement letter, that you have the right to consent to a disclosure of less than all tax information, but have decided, without coercion, that you consent to the disclosure of all tax information. If you wish, you may request a limited disclosure of tax information.

PROFESSIONAL SERVICES TERMS AND CONDITIONS

The parties agree that this Engagement Letter/Agreement incorporates the Professional Services Terms and Conditions (the "Terms") found [here](#), which will be provided in alternative formats upon request (collectively, the "Agreement"), all of which shall remain confidential between Client and Creative Planning. By signing this Engagement Letter/Agreement, Client acknowledges and agrees that Client has had an ample opportunity to review the terms contained in the Agreement. Client further agrees that Client has had the opportunity to obtain legal counsel and through Client's own determination, with or without counsel, accepts this Agreement.



The undersigned represent and warrant they are authorized signers for their respective organizations.

| Executed by Creative Planning Business Services: | Acknowledged and Accepted by: |
|--|-------------------------------|
| <i>Jason A. Primus</i> | |
| | Title: |



Engagement Agreement

TAX RETURN PREPARATION

This agreement is to confirm and summarize our understanding of the terms and objectives of our engagement and the nature and limitations of the services we will provide.

| Name | Address |
|--------------------------------|---|
| EOLA Capital LLC | c/o Lighthouse Management Group, Inc 900 Long Lake Road, Suite 180 New Brighton, MN 55112 |
| Contact Name | Agreement Date |
| | April 2, 2025 |
| Contact Email | |
| pfinn@lighthousemanagement.com | |

SUMMARY OF ENGAGEMENT TERMS

| Level of Service |
|---|
| Tax Return Preparation |
| Tax Returns |
| Federal and North Dakota Income Tax Returns and related consulting services, including consulting/advising on questions related to the tax treatment of debt modifications, debt cancellations, debt forgiveness and restructuring. |
| Tax Year End |
| For the year ended As of and for the year ended December 31, 2024 |
| Fees |
| Our fees for these services will be based in part upon the amount of time required at our standard billing rates, plus out-of-pocket expenses |



You have requested that we prepare your tax returns, as identified in the summary of engagement terms, based on information provided by you, which will include tax returns for the same states where the entity filed last year, as applicable, unless you notify us to the contrary or we determine and discuss the need to file additional state tax returns with you. If you would like us to prepare additional tax forms for you, please advise us so we can provide you with a revised engagement agreement. We encourage you to ask questions concerning any items affecting your tax returns which you do not understand or which you feel have a bearing on your tax returns, as you are responsible for any adverse determination by taxing authorities, along with any penalties and interest assessed.

If the entity had a taxable presence in more than one state or jurisdiction, the entity, its owners, or related entities may be subject to income, sales, use, payroll, franchise tax and/or other filing or reporting requirements in that state or jurisdiction, depending on the particular facts, laws, and regulations in that state or jurisdiction. It is your responsibility to determine if assistance is needed in deciding whether the entity, its owners, or related entities may be liable for income, sales, use, payroll, franchise tax and/or other filing or reporting requirements in those states or jurisdictions.

Other filing and reporting requirements which you are responsible for include, but are not limited to, Beneficial Ownership Information (BOI) reporting required by the Corporate Transparency Act (CTA). You may request that we prepare this form or assist with this or any other filing or reporting. If you request our assistance with other filing or reporting and we accept the engagement, we will communicate with you regarding the scope of the additional services and the estimated fee. We will also issue a separate agreement covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this agreement.

We will perform the services in accordance with applicable professional standards, including the Statements on Standards for Tax Services issued by the American Institute of Certified Public Accountants. We will use our professional judgment and expertise to assist you given the tax guidance as currently promulgated at the time our tax preparation services are rendered. Subsequent developments issued by the applicable tax authorities may affect the information we have previously provided, and these effects may be material. Whenever we are aware that a potentially applicable tax law is unclear or that there are conflicting interpretations of the law by authorities (e.g., tax agencies and courts), we will share our knowledge and understanding of the possible positions that may be taken on your tax return. We will follow whatever position you request, as long as it is consistent with the codes and regulations and interpretations that have been promulgated. In the event, however, that you direct us to take a tax position that in our professional judgment will not meet the applicable laws and standards as promulgated, we reserve the right to stop work and shall not be liable for any damages that occur as a result of ceasing to render services.

Our engagement is limited to performing the following services:

- ◆ Prepare the tax returns identified on the summary of engagement terms. We are not responsible for tax returns not on the summary of engagement terms.
- ◆ Prepare any bookkeeping entries we find necessary in connection with preparation of the tax returns.
- ◆ Prepare any adjusting entries, as necessary.



- ◆ Unforeseen circumstances, complexities in the tax preparation process, or other factors may arise that could necessitate an extension of the filing deadline for your tax returns. If an extension is determined to be necessary, we will file the appropriate extensions for your tax returns. If you are filing Form 1065 or Form 1120S, an extension will be filed on your behalf to allow the ability to file a superseded tax return, if necessary.

This agreement does not cover the preparation of any financial statements, which, if we are to provide, will be covered under a separate agreement.

If, during our work, we discover information that affects prior-year tax returns, we will make you aware of the facts. However, we cannot be responsible for identifying all items that may affect prior-year tax returns. If you become aware of such information during the year, please contact us to discuss the best resolution of the issue. We will be happy to prepare appropriate amended tax returns as a separate engagement.

Our work in connection with the preparation of the tax returns does not include any procedures designed to discover defalcations or other irregularities, should any exist. The tax returns will be prepared solely from information provided to us without verification by us.

YOUR RESPONSIBILITIES

You are responsible for the safeguarding of assets, the proper recording of transactions in the books of accounts, the substantial accuracy of the financial records, and the full and accurate disclosure of all relevant facts affecting the tax returns. You also have final responsibility for the tax returns and, therefore, the appropriate officials should review the tax returns carefully before an authorized officer signs and files it.

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During our engagement, we may accumulate records containing data which should be reflected in your books and records. You will determine that all such data will be so reflected. Accordingly, you understand that our firm does not accept responsibility for hosting client information; therefore, you have the sole responsibility for ensuring you retain and maintain in your possession all your financial and non-financial information, data and records.

Our role is strictly limited to the engagement described in this agreement, and we offer no assurance as to the results or ultimate outcomes of this engagement or of any decisions that you may make based upon our communications with you. Your entity will be solely responsible for making all



decisions concerning the contents of our communications, for the adoption of any plans and for implementing any plans you may develop, including any that we may discuss with you.

AFFILIATES AND CLOSELY ALIGNED CPA FIRM

Creative Planning, LLC and its affiliates ("Creative Planning") and BerganKDV operate under an alternative practice structure in accordance with the AICPA Code of Professional Conduct and other applicable laws, regulations, and professional standards. Creative Planning, which is not a licensed CPA firm, provides professional (non-attest) services and is closely aligned with BerganKDV that provides audit and attest services to its clients. Pursuant to a services agreement with Creative Planning, BerganKDV leases professional and administrative staff, both of which are employed by Creative Planning, to support BerganKDV's performance of audit and attest engagements.

BerganKDV, an independent, separately governed and licensed CPA firm, may provide attest services which are not covered under this agreement. Creative Planning, its affiliates, and BerganKDV will share confidential client information with each other to assist in the performance of those services. Your acceptance and signing of this agreement are also your consent for Creative Planning, its affiliates, and BerganKDV to share your information to provide you those services.

OTHER SERVICES

We may provide other services and those services may not be fully covered under this agreement and will be billed separately under other agreements with you.

This agreement also covers tax planning and consulting services which we may provide to you throughout the year and subsequent to year end. We will base our tax analysis and conclusions on the information you provide to us, and we will not independently verify those facts. These planning and consulting services may not be included in our fees detailed in the summary of engagement terms and may be billed separately.

You may request that we perform additional services not contemplated by this agreement. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fee. We also may issue a separate agreement covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this agreement.

FEES

Our fees for these services are detailed in the summary of engagement terms. The fee estimate is based on anticipated cooperation from your personnel, the assumption that all requested information will be provided timely and accurately, and we will not encounter any significant or unusual circumstances which will affect the scope of our engagement, including unforeseen changes in operations or disruptions in providing our services. If significant additional time is necessary, our fees will be adjusted accordingly.

We commit staff and resources to your engagement at the time scheduled with you and your team. Failure to provide the required documentation and engagement support by the agreed upon due dates may result in an inconvenience fee of 25% of the base fee noted in the summary of engagement terms.



ENGAGEMENT ADMINISTRATION AND OTHER

The Internal Revenue Code and regulations impose preparation and disclosure standards with noncompliance penalties on both the preparer of tax returns and on the taxpayer. To avoid exposure to these penalties, it may be necessary in some cases to make certain disclosures to you and/or in the tax returns concerning positions taken on the tax returns that do not meet these standards. Accordingly, we will advise you if we identify such a situation and we will discuss those tax positions that may increase the risk of exposure to penalties and any recommended disclosures with you before completing the preparation of the tax returns. If we conclude that we are obligated to disclose a position and you refuse to permit the disclosure, we reserve the right to withdraw from the engagement. Likewise, where we disagree about the obligation to disclose a position, you also have a right to choose another professional to prepare your tax returns. In either event, you agree to compensate us for our services to the date of withdrawal. Our engagement with you will terminate upon our withdrawal.

The IRS permits you to authorize us to discuss, on a limited basis, aspects of your tax returns for one year after the tax return's due date. Your consent to such a discussion is evidenced by checking a box on the tax return. Unless you tell us otherwise, we will check that box authorizing the IRS to discuss your tax returns with us.

It is our policy to keep records related to this engagement for seven years. However, we do not keep any of your original records, so we will return those to you upon the completion of the engagement. When records are returned to you, it is your responsibility to retain and protect the records for possible future use, including potential examination by governmental or regulatory agencies. By signing this agreement, you acknowledge and agree that upon the expiration of the seven-year period, we are free to destroy our records related to this engagement.

Certain communications involving tax advice are privileged and not subject to disclosure to the IRS. By disclosing the contents of those communications to anyone, or by turning over information about those communications to the government, you, your employees, or agents may be waiving this privilege. To protect this right to privileged communication, please consult with us or your attorney prior to disclosing any information about our tax advice. Should you decide that it is appropriate for us to disclose any potentially privileged communication, you agree to provide us with written, advance authority to make that disclosure.

Should we receive any request for the disclosure of privileged information from any third-party, including a subpoena or IRS summons, we will notify you. In the event you direct us not to make the disclosure, you agree to hold us harmless from any expenses incurred in defending the privilege, including, by way of illustration only, our attorney's fees, court costs, outside adviser's costs, or penalties or fines imposed as a result of your asserting the privilege or your direction to us to assert the privilege.

The tax returns may be selected for review by the taxing authorities. In the event of an audit, you may be requested to produce documents, records, or other evidence to substantiate the items of income and deduction shown on a tax return. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of a tax examination, we will be available, upon request, to represent you. However, such additional services are not included in the fees for the preparation of the tax returns.



CONSENT AND DISCLOSURE

Internal Revenue Code Sections 6713 and 7216 require us to obtain your consent in order to disclose or use information that you provide to us.

By executing this engagement letter, you consent to us using your tax return information ("Tax Information") to send to you by any medium: firm newsletters, surveys, press releases, information concerning firm seminars and non-tax related services, and any other communication sent to some or all of the firm's clients. This consent is not conditioned on our providing services to you.

For the purpose of assisting us in preparing your tax returns, our firm may send your tax return information ("Tax Information") to our affiliates, related entities or subcontractors, which may be located outside of the United States. Our subcontractors include, CCH Inc ("CCH"), Xpitax Solutions Private LTD. ("Xpitax"), GR8 Deal Two, LLC ("GR8 Global") (a Kansas LLC) and its subsidiaries: GR8 Affinity Services LLP (an India LLP) and GR8 Affinity BPO, Inc. (a Philippines Corporation). You authorize that any and all information furnished to us for or in connection with the preparation of tax returns under this engagement letter may, be disclosed to our affiliates, related entities or subcontractors, which may be located outside the United States, engaged directly or indirectly in providing tax planning or preparation of tax returns. The taxpayer acknowledges that their tax return information may be disclosed to our affiliates, related entities or subcontractors located outside the United States.

Consent and disclosures under this section may consist of all tax information and shall be valid for three years from the date of this engagement letter. You acknowledge, by signing this engagement letter, that you have the right to consent to a disclosure of less than all tax information, but have decided, without coercion, that you consent to the disclosure of all tax information. If you wish, you may request a limited disclosure of tax information.

PROFESSIONAL SERVICES TERMS AND CONDITIONS

The parties agree that this Engagement Letter/Agreement incorporates the Professional Services Terms and Conditions (the "Terms") found [here](#), which will be provided in alternative formats upon request (collectively, the "Agreement"), all of which shall remain confidential between Client and Creative Planning. By signing this Engagement Letter/Agreement, Client acknowledges and agrees that Client has had an ample opportunity to review the terms contained in the Agreement. Client further agrees that Client has had the opportunity to obtain legal counsel and through Client's own determination, with or without counsel, accepts this Agreement.



The undersigned represent and warrant they are authorized signers for their respective organizations.

| Executed by Creative Planning Business Services: | Acknowledged and Accepted by: |
|--|-------------------------------|
| <i>Jason A. Primus</i> | |
| | Title: |



Engagement Agreement

TAX RETURN PREPARATION

This agreement is to confirm and summarize our understanding of the terms and objectives of our engagement and the nature and limitations of the services we will provide.

| Name | Address |
|--------------------------------|---|
| EC West Fargo LLC | c/o Lighthouse Management Group, Inc 900 Long Lake Road, Suite 180 New Brighton, MN 55112 |
| Contact Name | Agreement Date |
| | April 2, 2025 |
| Contact Email | |
| pfinn@lighthousemanagement.com | |

SUMMARY OF ENGAGEMENT TERMS

| Level of Service |
|---|
| Tax Return Preparation |
| Tax Returns |
| Federal and North Dakota Income Tax Returns and related consulting services, including consulting/advising on questions related to the tax treatment of debt modifications, debt cancellations, debt forgiveness and restructuring. |
| Tax Year End |
| For the year ended As of and for the year ended December 31, 2024 |
| Fees |
| Our fees for these services will be based in part upon the amount of time required at our standard billing rates, plus out-of-pocket expenses |



You have requested that we prepare your tax returns, as identified in the summary of engagement terms, based on information provided by you, which will include tax returns for the same states where the entity filed last year, as applicable, unless you notify us to the contrary or we determine and discuss the need to file additional state tax returns with you. If you would like us to prepare additional tax forms for you, please advise us so we can provide you with a revised engagement agreement. We encourage you to ask questions concerning any items affecting your tax returns which you do not understand or which you feel have a bearing on your tax returns, as you are responsible for any adverse determination by taxing authorities, along with any penalties and interest assessed.

If the entity had a taxable presence in more than one state or jurisdiction, the entity, its owners, or related entities may be subject to income, sales, use, payroll, franchise tax and/or other filing or reporting requirements in that state or jurisdiction, depending on the particular facts, laws, and regulations in that state or jurisdiction. It is your responsibility to determine if assistance is needed in deciding whether the entity, its owners, or related entities may be liable for income, sales, use, payroll, franchise tax and/or other filing or reporting requirements in those states or jurisdictions.

Other filing and reporting requirements which you are responsible for include, but are not limited to, Beneficial Ownership Information (BOI) reporting required by the Corporate Transparency Act (CTA). You may request that we prepare this form or assist with this or any other filing or reporting. If you request our assistance with other filing or reporting and we accept the engagement, we will communicate with you regarding the scope of the additional services and the estimated fee. We will also issue a separate agreement covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this agreement.

We will perform the services in accordance with applicable professional standards, including the Statements on Standards for Tax Services issued by the American Institute of Certified Public Accountants. We will use our professional judgment and expertise to assist you given the tax guidance as currently promulgated at the time our tax preparation services are rendered. Subsequent developments issued by the applicable tax authorities may affect the information we have previously provided, and these effects may be material. Whenever we are aware that a potentially applicable tax law is unclear or that there are conflicting interpretations of the law by authorities (e.g., tax agencies and courts), we will share our knowledge and understanding of the possible positions that may be taken on your tax return. We will follow whatever position you request, as long as it is consistent with the codes and regulations and interpretations that have been promulgated. In the event, however, that you direct us to take a tax position that in our professional judgment will not meet the applicable laws and standards as promulgated, we reserve the right to stop work and shall not be liable for any damages that occur as a result of ceasing to render services.

Our engagement is limited to performing the following services:

- ◆ Prepare the tax returns identified on the summary of engagement terms. We are not responsible for tax returns not on the summary of engagement terms.
- ◆ Prepare any bookkeeping entries we find necessary in connection with preparation of the tax returns.
- ◆ Prepare any adjusting entries, as necessary.



- ◆ Unforeseen circumstances, complexities in the tax preparation process, or other factors may arise that could necessitate an extension of the filing deadline for your tax returns. If an extension is determined to be necessary, we will file the appropriate extensions for your tax returns. If you are filing Form 1065 or Form 1120S, an extension will be filed on your behalf to allow the ability to file a superseded tax return, if necessary.

This agreement does not cover the preparation of any financial statements, which, if we are to provide, will be covered under a separate agreement.

If, during our work, we discover information that affects prior-year tax returns, we will make you aware of the facts. However, we cannot be responsible for identifying all items that may affect prior-year tax returns. If you become aware of such information during the year, please contact us to discuss the best resolution of the issue. We will be happy to prepare appropriate amended tax returns as a separate engagement.

Our work in connection with the preparation of the tax returns does not include any procedures designed to discover defalcations or other irregularities, should any exist. The tax returns will be prepared solely from information provided to us without verification by us.

YOUR RESPONSIBILITIES

You are responsible for the safeguarding of assets, the proper recording of transactions in the books of accounts, the substantial accuracy of the financial records, and the full and accurate disclosure of all relevant facts affecting the tax returns. You also have final responsibility for the tax returns and, therefore, the appropriate officials should review the tax returns carefully before an authorized officer signs and files it.

You are responsible for assuming all management responsibilities, and for overseeing any services we provide by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience. In addition, you are responsible for evaluating the adequacy and results of the services performed and accepting responsibility for the results of such services.

We may provide you with a questionnaire or other document requesting specific information. Completing those forms will assist us in making sure you are well served. You represent that the information you are supplying to us is accurate and complete to the best of your knowledge and that you have disclosed to us all relevant facts affecting the tax returns. We will not verify the information you give us; however, we may ask for additional clarification of some information.

During our engagement, we may accumulate records containing data which should be reflected in your books and records. You will determine that all such data will be so reflected. Accordingly, you understand that our firm does not accept responsibility for hosting client information; therefore, you have the sole responsibility for ensuring you retain and maintain in your possession all your financial and non-financial information, data and records.

Our role is strictly limited to the engagement described in this agreement, and we offer no assurance as to the results or ultimate outcomes of this engagement or of any decisions that you may make based upon our communications with you. Your entity will be solely responsible for making all



decisions concerning the contents of our communications, for the adoption of any plans and for implementing any plans you may develop, including any that we may discuss with you.

AFFILIATES AND CLOSELY ALIGNED CPA FIRM

Creative Planning, LLC and its affiliates ("Creative Planning") and BerganKDV operate under an alternative practice structure in accordance with the AICPA Code of Professional Conduct and other applicable laws, regulations, and professional standards. Creative Planning, which is not a licensed CPA firm, provides professional (non-attest) services and is closely aligned with BerganKDV that provides audit and attest services to its clients. Pursuant to a services agreement with Creative Planning, BerganKDV leases professional and administrative staff, both of which are employed by Creative Planning, to support BerganKDV's performance of audit and attest engagements.

BerganKDV, an independent, separately governed and licensed CPA firm, may provide attest services which are not covered under this agreement. Creative Planning, its affiliates, and BerganKDV will share confidential client information with each other to assist in the performance of those services. Your acceptance and signing of this agreement are also your consent for Creative Planning, its affiliates, and BerganKDV to share your information to provide you those services.

OTHER SERVICES

We may provide other services and those services may not be fully covered under this agreement and will be billed separately under other agreements with you.

This agreement also covers tax planning and consulting services which we may provide to you throughout the year and subsequent to year end. We will base our tax analysis and conclusions on the information you provide to us, and we will not independently verify those facts. These planning and consulting services may not be included in our fees detailed in the summary of engagement terms and may be billed separately.

You may request that we perform additional services not contemplated by this agreement. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fee. We also may issue a separate agreement covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this agreement.

FEES

Our fees for these services are detailed in the summary of engagement terms. The fee estimate is based on anticipated cooperation from your personnel, the assumption that all requested information will be provided timely and accurately, and we will not encounter any significant or unusual circumstances which will affect the scope of our engagement, including unforeseen changes in operations or disruptions in providing our services. If significant additional time is necessary, our fees will be adjusted accordingly.

We commit staff and resources to your engagement at the time scheduled with you and your team. Failure to provide the required documentation and engagement support by the agreed upon due dates may result in an inconvenience fee of 25% of the base fee noted in the summary of engagement terms.



ENGAGEMENT ADMINISTRATION AND OTHER

The Internal Revenue Code and regulations impose preparation and disclosure standards with noncompliance penalties on both the preparer of tax returns and on the taxpayer. To avoid exposure to these penalties, it may be necessary in some cases to make certain disclosures to you and/or in the tax returns concerning positions taken on the tax returns that do not meet these standards. Accordingly, we will advise you if we identify such a situation and we will discuss those tax positions that may increase the risk of exposure to penalties and any recommended disclosures with you before completing the preparation of the tax returns. If we conclude that we are obligated to disclose a position and you refuse to permit the disclosure, we reserve the right to withdraw from the engagement. Likewise, where we disagree about the obligation to disclose a position, you also have a right to choose another professional to prepare your tax returns. In either event, you agree to compensate us for our services to the date of withdrawal. Our engagement with you will terminate upon our withdrawal.

The IRS permits you to authorize us to discuss, on a limited basis, aspects of your tax returns for one year after the tax return's due date. Your consent to such a discussion is evidenced by checking a box on the tax return. Unless you tell us otherwise, we will check that box authorizing the IRS to discuss your tax returns with us.

It is our policy to keep records related to this engagement for seven years. However, we do not keep any of your original records, so we will return those to you upon the completion of the engagement. When records are returned to you, it is your responsibility to retain and protect the records for possible future use, including potential examination by governmental or regulatory agencies. By signing this agreement, you acknowledge and agree that upon the expiration of the seven-year period, we are free to destroy our records related to this engagement.

Certain communications involving tax advice are privileged and not subject to disclosure to the IRS. By disclosing the contents of those communications to anyone, or by turning over information about those communications to the government, you, your employees, or agents may be waiving this privilege. To protect this right to privileged communication, please consult with us or your attorney prior to disclosing any information about our tax advice. Should you decide that it is appropriate for us to disclose any potentially privileged communication, you agree to provide us with written, advance authority to make that disclosure.

Should we receive any request for the disclosure of privileged information from any third-party, including a subpoena or IRS summons, we will notify you. In the event you direct us not to make the disclosure, you agree to hold us harmless from any expenses incurred in defending the privilege, including, by way of illustration only, our attorney's fees, court costs, outside adviser's costs, or penalties or fines imposed as a result of your asserting the privilege or your direction to us to assert the privilege.

The tax returns may be selected for review by the taxing authorities. In the event of an audit, you may be requested to produce documents, records, or other evidence to substantiate the items of income and deduction shown on a tax return. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of a tax examination, we will be available, upon request, to represent you. However, such additional services are not included in the fees for the preparation of the tax returns.



CONSENT AND DISCLOSURE

Internal Revenue Code Sections 6713 and 7216 require us to obtain your consent in order to disclose or use information that you provide to us.

By executing this engagement letter, you consent to us using your tax return information ("Tax Information") to send to you by any medium: firm newsletters, surveys, press releases, information concerning firm seminars and non-tax related services, and any other communication sent to some or all of the firm's clients. This consent is not conditioned on our providing services to you.

For the purpose of assisting us in preparing your tax returns, our firm may send your tax return information ("Tax Information") to our affiliates, related entities or subcontractors, which may be located outside of the United States. Our subcontractors include, CCH Inc ("CCH"), Xpitax Solutions Private LTD. ("Xpitax"), GR8 Deal Two, LLC ("GR8 Global") (a Kansas LLC) and its subsidiaries: GR8 Affinity Services LLP (an India LLP) and GR8 Affinity BPO, Inc. (a Philippines Corporation). You authorize that any and all information furnished to us for or in connection with the preparation of tax returns under this engagement letter may, be disclosed to our affiliates, related entities or subcontractors, which may be located outside the United States, engaged directly or indirectly in providing tax planning or preparation of tax returns. The taxpayer acknowledges that their tax return information may be disclosed to our affiliates, related entities or subcontractors located outside the United States.

Consent and disclosures under this section may consist of all tax information and shall be valid for three years from the date of this engagement letter. You acknowledge, by signing this engagement letter, that you have the right to consent to a disclosure of less than all tax information, but have decided, without coercion, that you consent to the disclosure of all tax information. If you wish, you may request a limited disclosure of tax information.

PROFESSIONAL SERVICES TERMS AND CONDITIONS

The parties agree that this Engagement Letter/Agreement incorporates the Professional Services Terms and Conditions (the "Terms") found [here](#), which will be provided in alternative formats upon request (collectively, the "Agreement"), all of which shall remain confidential between Client and Creative Planning. By signing this Engagement Letter/Agreement, Client acknowledges and agrees that Client has had an ample opportunity to review the terms contained in the Agreement. Client further agrees that Client has had the opportunity to obtain legal counsel and through Client's own determination, with or without counsel, accepts this Agreement.



The undersigned represent and warrant they are authorized signers for their respective organizations.

| Executed by Creative Planning Business Services: | Acknowledged and Accepted by: |
|--|-------------------------------|
| <i>Jason A. Primus</i> | |
| | Title: |

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF NORTH DAKOTA**

In re:

Jointly Administered

EPIC Companies Midwest, LLC,
EPIC Companies Midwest 2023, LLC,
EPIC Employee, LLC,
EOLA Capital, LLC, and
EC West Fargo, LLC,

Bankruptcy No. 24-30281
Bankruptcy No. 24-30282
Bankruptcy No. 24-30283
Bankruptcy No. 24-30284
Bankruptcy No. 24-30285

Debtors.

Chapter 11

**NOTICE OF APPLICATION FOR ENTRY OF AN ORDER AUTHORIZING THE
EMPLOYMENT OF CREATIVE PLANNING, LLC AS TAX ACCOUNTANT FOR
THE DEBTORS**

NOTICE IS HEREBY GIVEN that the above-referenced Debtors have filed an application seeking an order authorizing them to employ Creative Planning, LLC (“Creative Planning”) as their tax accountant. A copy of the application is attached and served upon you.

NOTICE IS FURTHER GIVEN that written objections to said application, if any, shall be filed with the Clerk of the United States Bankruptcy Court, Quentin N. Burdick Courthouse, 655 1st Avenue North, Suite 202, Fargo, North Dakota 58102-4932 within **14 days** from the date of the filing of this notice. Any objections not filed and served may be deemed waived.

Dated: May 2, 2025

/e/ Steven R. Kinsella

Michael S. Raum (#05676)

FREDRIKSON & BYRON, P.A.

51 Broadway, Suite 400

Fargo, ND 58102-4991

701.237.8200

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Steven R. Kinsella (#09514)

Katherine A. Nixon (*pro hac vice* MN #0402772)

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Minneapolis, MN 55402-4400

612.492.7000

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knixon@fredlaw.com

ATTORNEYS FOR DEBTORS